

Exhibit U (Redacted)

[REDACTED]
[REDACTED]

The Honorable Nicholas G. Garaufis,
United States District Court,
Eastern District of New York,
USA.

16th October, 2019

Dear Judge Garaufis,

I am honored to write this letter in support of Michael Cohen, whom I have known for more than 20 years and hold in the highest regard.

I first met Michael when I was Executive Chairman of Carlton Communications PLC, a British media company that went on to become part of the London Stock Exchange and FTSE 100 index. I later became Chairman of Independent Television News (ITN), one of the largest news organizations in the UK. At the time I met Michael, he was working at Och Ziff and was a potential investor in our company. He would regularly touch base on the company's performance and would offer helpful new ideas and insights.

In all of our dealings, I have always found Michael to be responsive, honest and fully transparent.

Some years later, I left the business world and retrained as a psychoanalytic psychotherapist. While some of my former colleagues from the business world lost contact with me after my career change, Michael remained a good friend and our relationship grew stronger. Our families have spent birthdays, bar/bat mitzvahs and other family gatherings together.

Michael is a loyal and generous friend, and truly cares about the people in his life.

Michael also dedicates a significant amount of his time to charitable work and is deeply involved with his synagogue and community. He has raised substantial funds for the synagogue and has been instrumental in the "Peace of Mind" program, an initiative dedicated to facilitating emotional and psychological support for Israeli veterans transitioning back into civilian life. When Michael introduced me to the project, I was so moved by his passion for Peace of Mind that I agreed to volunteer my home to host two soldiers.

I have also seen how important family is to Michael. He has always made his children a top priority in his life. He is a devoted father who is actively involved in the lives of his three children [REDACTED] He is loving, kind, devoted and supportive.

As a friend, Michael has confided in me about the pressure and anxiety he and his family have experienced as a result of the legal issues. His marriage could not survive the stress and he and his wife are going through a difficult divorce. Michael has focused on his children to provide unwavering love, support and stability during this challenging time. I believe that any incarceration of Michael would be a punitive punishment to his children and would bring extraordinary hardship to their lives, particularly to [REDACTED] who are only 15 and 12 years old. I hope this letter will help in Your Honor's consideration of leniency in Michael's sentence.

Thank you for your consideration.

Very truly yours,

A handwritten signature in black ink, appearing to read 'Michael P. Greer', with a stylized, cursive script.

Michael P. Greer
